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IN THE

Supreme Court of the United States

OCTOBER TERM 1944.

No. 217

J. STERLING ROCKEFELLER,

Petitioner,

vs.

JOSEPH D. NUNAN, Commissioner of Internal Revenue for the Second District of New York,

Respondent.

BRIEF IN SUPPORT OF PETITION FOR WRIT OF CERTIO-RARI TO THE UNITED STATES CIRCUIT COURT OF APPEALS FOR THE SECOND CIRCUIT.

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Attorney for Petitioner.



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CITATIONS.

Statutes:	
Judicial Code, Sec. 240, as amended by the A of Feb. 13, 1925	ct
Revenue Act of 1936, c. 690, 49 Stat. 1648, 1660	****
Regulations 94:	
Ar ele 23(k)-1	
Article 23(k)-2	
Article 23(k)-3	
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2nd), decided February 9, 1944	
Matter of Huitt v. Mealey, 292 N. Y. 52	
Mayer Tank Mfg. Co. v. Commissioner, 136 Fed. 588 (C. C. A. 2d)	
Rosenthal v. Commissioner, 124 Fed. 2d, 474, 4 (C. C. A. 2d)	
San Joaquin Brick Co. v. Commissioner, 130 Fe	ed.
2d. 220 (C. C. A. 9th)	

